Office of the Commissioner of Official Languages

Performance Report for the period ending March 31, 2008

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President of the Queen's Privy Council of Canada

Table of Contents

SECTION I – OVERVIEW 1
Commissioner's Message 3
Management Representation Statement 5
Summary Table 6

SECTION II – ANALYSIS OF PROGRAM ACTIVITIES BY STRATEGIC OUTCOME 11
Analysis by Program Activity 13
Overall Performance 15

SECTION III – SUPPLEMENTARY INFORMATION 35
Office of the Commissioner Link to Government of Canada Outcomes 37
Table 1: Comparison of Planned to Actual Spending (including Full-Time Equivalents) 38
Table 2: Voted and Statutory Items 39
Table 3: User Fees 40
Table 4: Response to Parliamentary Committees 40
Table 5: Internal Audits and Evaluations 40
Table 6: Travel Policy 40
Table 7: Financial Statements 41

SECTION IV – OTHER ITEMS OF INTEREST 55
Publications 57
Contact Information for Headquarters and Regional Offices 58

SECTION I – OVERVIEW

Commissioner's Message

I am pleased to present to Parliament the *Performance Report for the period ending March 31, 2008*, prepared by the Office of the Commissioner of Official Languages.

As an officer of Parliament and Commissioner of Official Languages, it is my duty to take all necessary measures to ensure full recognition of the equal status of both official languages and compliance with the spirit and letter of the *Official Languages Act* (the Act). It is also my duty to work toward ensuring compliance with the legislative intent of the Act with respect to the way that federal institutions and other organizations subject to the Act administer their affairs. I also have a responsibility to work towards the advancement of English and French in Canadian society.

At the beginning of my mandate, I emphasized the importance of building bridges between official language majority and minority communities, between different federal institutions and other organizations subject to the Act and between the various levels of government. I made a strong effort to communicate with Canadians, to explain the goals of the Act and to underline that the advancement of linguistic duality in Canada is everyone's business. However, to fully support the implementation of the Act, the government must demonstrate leadership and require that its administrators be firmly committed to promoting linguistic duality in the country. Linguistic duality is not only a requirement; it is a value, an essential characteristic of leadership in the public sector that benefits communities and Canadian society.

In 2007–2008, I observed that systemic problems continue to present a challenge, that application of Canada's linguistic policy is incomplete and that the Government of Canada has work to do yet to achieve the goals it set for itself. To focus on results, I have decided to renew my ombudsman role, emphasizing cooperation with institutions and other organizations that are subject to the Act while ensuring protection of Canadians' language rights. This new approach is based on two principles: sustainable and more effective resolution of complaints, and prevention of the problems that lead to complaints.

On occasion, I intervene before the courts when I have exhausted all other means at my disposal or when a court case raises important legal questions in terms of official languages. This report identifies the various court cases in which I appeared before federal courts or the Supreme Court of Canada.

Last year, in my first annual report, I recommended that the Minister for Official Languages create an initiative to succeed the *Action Plan for Official Languages* (2003–2008). Throughout the year, I continued to encourage the government to demonstrate leadership by ensuring continuity of the Action Plan.

At the request of the Standing Senate Committee on Official Languages, I studied in detail the transfer of responsibility for official languages coordination from the Privy Council Office to the

Department of Canadian Heritage in terms of its impact on official languages management. In my 2007–2008 annual report, I presented my analysis and made three recommendations.

I also worked closely with various House of Commons and Senate committees to make parliamentarians aware of the linguistic issues related to their work.

I published three studies and a follow-up document on several subjects: vitality indicators in official language minority communities, federal institutions' support for the arts and culture, linguistic duality and international relations (follow-up from 2004), and research funding. Two other studies were also undertaken during the year: second-language learning opportunities in Canadian universities and preparedness for the 2010 Olympic Games in Vancouver.

In October 2007, to improve our understanding of the relationship between official languages and cultural diversity, I held a discussion forum on the perspectives of Canadians of diverse backgrounds on linguistic duality. I have observed the will and strong desire for dialogue, as well as an understanding of linguistic duality as a fundamental value of Canadian society.

We launched three audits and four follow-ups during the year regarding two parts of the Act: Part IV – Communications with and Service to the Public, and Part VII – Promotion of English and French.

I am focusing our efforts on integrating the values of respect, integrity and responsibility into our management practices and principles in order to achieve sustainable results for all Canadians. We are identifying the key challenges and risks associated with the complex environment in which we work, and we have adopted strategies to face these challenges and risks in 2008–2009. One of the risk sectors is employee retention. I have therefore emphasized to my managers the importance of providing a workplace that is conducive to professional development and the integration of new employees.

I invite you to read this report, which describes the Office of the Commissioner's initiatives and results for the Canadian public.

Graham Fraser

Management Representation Statement

I submit for tabling in Parliament the *Performance Report for the period ending March 31, 2008* for the Office of the Commissioner of Official Languages.

This document has been prepared based on the reporting principles contained in the *Guide for the Preparation of Part III of the 2007–2008 Estimates: Reports on Plans and Priorities and Departmental Performance Reports:*

- It adheres to the specific reporting requirements outlined in the Treasury Board Secretariat guidance;
- It is based on the Office of the Commissioner of Official Languages' Strategic Outcome and Program Activity Architecture that were approved by the Treasury Board;
- It presents consistent, comprehensive, balanced and reliable information;
- It provides a basis of accountability for the results achieved with the resources and authorities entrusted to it; and
- It reports finances based on approved numbers from the Estimates and the Public Accounts of Canada.

Graham Fraser
Commissioner of Official Languages

Summary Table

Reason for Existence – As an officer of Parliament, the Commissioner has a mandate to promote the *Official Languages Act*, oversee its full implementation, protect the language rights of Canadians and promote linguistic duality and bilingualism in Canada.

Financial Resources
(in thousands of dollars)

2007–2008		
Planned Spending	**Total Authorities**	**Actual Spending**
19,232	21,157	20,346

Human Resources (full-time equivalents [FTEs])

2007–2008		
Planned	**Actual**	**Difference**
167	151	16

During the 2007–2008 fiscal year, the Office of the Commissioner developed a performance measurement framework based on Treasury Board Secretariat requirements and reflecting the Commissioner's status as an officer of Parliament independent from the government.

The performance measurement framework, consisting of a program activity architecture revised this year, will be included in the Office of the Commissioner's *Report on Plans and Priorities for 2009–2010*, and will set out a series of performance indicators. Starting in 2008–2009, the Office of the Commissioner will gradually develop data collection mechanisms. This framework will thus measure the efficiency and effectiveness of the organization in achieving its targeted strategic results.

Strategic Priorities for the Office of the Commissioner: 2007–2010

Name (priority title)	Type (new, ongoing or already established in the RPP)	Assessment on Progress Towards Priorities (performance measurement framework)
1. Federal institutions and other organizations subject to the *Official Languages Act* respect and promote the equal status of English and French.	Already established	Implementation of the performance measurement framework is planned for 2009–2010. See explanation on previous page.
2. The vitality of official language minority communities in Canada is enhanced in sectors affecting development of the communities.	Already established	
3. Equality of English and French is recognized and fostered as a value in an increasingly diverse Canadian society.	Already established	
4. The Office of the Commissioner develops and maintains an exemplary workplace that is managed effectively and efficiently.	Already established	

Program Activities by Strategic Outcome

Strategic Outcome: Compliance with and respect for the *Official Languages Act* by the federal institutions and other organizations subject to the Act.

Program Activity Title	Expected Results	Performance Status	2007-2008 (in thousands of dollars)		Contributes to the Following Priority
			Planned Spending	Actual Spending	
Compliance Assurance	Protection/Prevention • Investigations	884 complaints received 634 investigations conducted 643 complaints closed in 2007–2008, 303 of which were received before this year	8,958	9,217	1 – Respect for official languages 2 – Community development
	• Performance measurement of institutions and other organizations	38 institutions and organizations evaluated			
	• Audits and follow-ups	2 preliminary report audits (8 recommendations each) 4 follow-ups with 7 institutions (50 recommendations put forward in the 2005 audits)			
	• Legal affairs	6 legal remedies			
Policy and Communications	Promotion/Education • Research, studies and policy analyses	3 studies and 1 follow-up 36 recommendations	10,274	11,129	3 – Equality and value of official languages
	• Liaison and prevention	176 presentations and workshops by staff (95 involving the public service; 74 involving official language minority communities; 7 involving other organizations)			
	• Awareness (communication)	797 information requests 154 interviews and 75 speeches by the Commissioner 18 press releases 10 new promotional and communications products			
	• Parliamentary relations	7 parliamentary appearances			

Operating environment

The purpose of the Act—which is to ensure the equal status of both official languages, their equal rights and privileges in terms of use in federal institutions and the recognition and promotion of linguistic duality in Canada—can only be achieved through actions taken by federal institutions and other organizations subject to the Act.

For this reason, the Office of the Commissioner is always looking for effective and innovative methods to encourage decision-makers to achieve the best results for Canadians. Most notably, the Office of the Commissioner has strengthened its strategic analysis capacity based on available resources in order to develop proactive and preventive strategies for working with institutions.

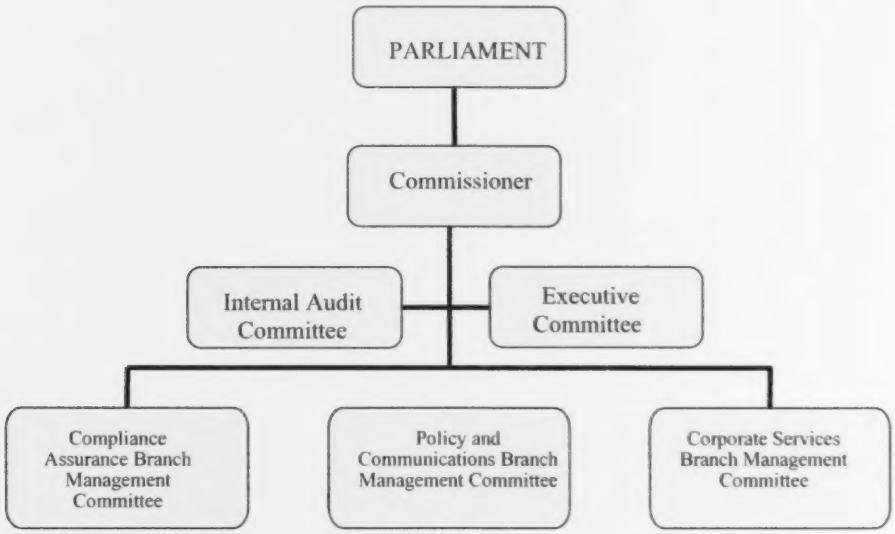
The Office of the Commissioner maintains relationships with four key groups: parliamentarians, federal institutions and other organizations subject to the Act, official language minority communities and the Canadian public. It works closely with these groups so they better understand the importance of linguistic duality. The results achieved by the Office of the Commissioner depend on the actions taken by its many stakeholders; in this regard, while remaining targeted, its approach must be flexible to take into account and address the changing political, social and economic context.

By encouraging federal institutions and other organizations subject to the Act to serve Canadians in the official language of their choice and respect the language of work of their employees, the Office of the Commissioner is helping change the government's organizational culture and improve the quality of service to the public.

In his annual report, and as set out in section 66 of the Act, the Commissioner submitted to Parliament his findings on the implementation of the Act. The purpose of this report is to provide an overview of Canada's linguistic policy, assess progress and setbacks, and make recommendations for proposed changes deemed necessary or desirable for organizations to meet the Act's objectives. The report also serves to remind the government of its obligations to the Canadian public. The annual report formed the basis of the preparation of this performance report.

Governance structure

The integrated governance structure of the Office of the Commissioner also includes committees to support the Commissioner in the management of the organization.



The Executive Committee is the primary decision-making body, overseeing management and administration at the Office of the Commissioner. It sets long-term strategy and priorities for the organization. The Executive Committee, chaired by the Commissioner, is responsible for allocating the budgetary credits voted by Parliament and overseeing the performance of the Office of the Commissioner.

The Internal Audit Committee serves primarily to ensure that the Commissioner of Official Languages has in place systems and processes required to ensure proper control and accountability of the organization. Chaired by the Commissioner, this committee is composed of two external members, in compliance with the internal audit policy of the Treasury Board of Canada Secretariat. The Office of the Commissioner's new internal audit policy determines the strategic framework guaranteeing an independent assessment of the integrity of the Office of the Commissioner's risk management practices, control framework, governance processes, and the information used in decision making and producing reports.

The Compliance Assurance Branch Management Committee is the decision-making body responsible for managing and overseeing the operations of the Compliance Assurance Branch. The Committee supports the Assistant Commissioner, Compliance Assurance in the financial and human resources management of the Branch and in developing operational strategies. The Committee also provides a forum for discussing how to process certain complaints, and advises the Executive Committee on these and audit and performance measurement issues.

The Policy and Communications Management Committee is the decision-making body responsible for managing and overseeing the operations of the Policy and Communications Branch. The Committee discusses national and regional issues related to policy, research, communications and planning, and provides strategic advice and recommendations to the Executive Committee. As well, the Committee supports the Assistant Commissioner responsible for this branch in the financial and human resources management of the Branch and in developing operational strategies.

The Corporate Services Management Committee is the decision-making body responsible for managing and overseeing the operations of the Corporate Services Branch. The Committee supports the Assistant Commissioner, Corporate Services in the resource management of corporate services at the Office of the Commissioner. The Committee discusses issues related to corporate services (human resources, finance, administrative services, information technology and information management including access to information and the library, evaluation and internal audit), provides strategic advice and recommendations to the Executive Committee and shares information and ensures follow-up on decisions.

The Office of the Commissioner's corporate risk profile

The Office of the Commissioner developed a corporate risk profile at the end of 2007–2008. This profile presents four risk sectors and issues originating from internal and external environments. It consists of an evaluation of the scope of the risk or issue, a description of its potential impact, and strategies and plans that the Office of the Commissioner has implemented or will implement. The risk sectors are the following:

- perception of the relevancy of the *Official Languages Act*;
- retirements, recruitment and retention;
- resource capacity and constraints;
- the independence of the Commissioner.

The decision-making process takes into account the corporate risk profile, and contains a number of measures in the 2008–2009 operational plans to mitigate risks.

SECTION II – ANALYSIS OF PROGRAM ACTIVITIES BY STRATEGIC OUTCOME

Analysis by Program Activity

Strategic outcome: Compliance with and respect for the *Official Languages Act* by federal institutions and other organizations subject to the Act.

Program activity name: Compliance Assurance

Financial Resources (in thousands of dollars)

Planned Spending	Total Authorities	Actual Spending
8,958	9,731	9,217

Human Resources (full-time equivalents)

Planned	Actual	Difference
86	73	13

The "Compliance Assurance" activity brings to the attention of federal institutions and other organizations subject to the Act the need to develop sustainable solutions to issues relating to the implementation of the *Official Languages Act*. By investigating complaints; conducting audits, ongoing monitoring and performance measurements; and maintaining a working relationship with these institutions, the Office of the Commissioner reinforces compliance with the Act.

The "Compliance Assurance" activity includes the following three sub-activities:

1. Investigations
   Receive complaints, undertake, as needed, investigations on compliance with the Act and make recommendations aimed at ensuring its respect by improving its acceptance and its implementation.

2. Performance Measurement and Audit
   In order to determine the extent to which the Act is implemented in federal institutions and in other organizations subject to it, analyze the linguistic performance of some 40 institutions and organizations, make on-site observations and identify trends in implementing the Act, conduct external audits and formulate recommendations concerning identified shortcomings.

3. Legal Affairs
   Provide legal advice and legal analyses to support investigations. Represent the Commissioner in court proceedings commenced under Part X of the Act when such intervention is appropriate to ensure that institutions fully respect the *Official Languages Act*.

Program Activity Name: Policy and Communications

Financial Resources (in thousands of dollars)

Planned Spending	Total Authorities	Actual Spending
10,274	11,426	11,129

Human Resources (full-time equivalents)

Planned	Actual	Difference
81	78	3

The "Policy and Communications" activity undertakes research and analysis to identify opportunities and implement strategies for influencing change among the Office of the Commissioner's stakeholders. Through this activity, the Office of the Commissioner supports the work of parliamentary committees. It also informs members of the public of the provisions and scope of the Act and on the role of the Commissioner.

The "Policy and Communications" activity includes the following three sub-activities:

1. Policy, Research
   Conduct research and studies and undertake detailed analysis on policies with linguistic aspects. Explore the evolution and impact of socio-economic factors, such as Canadian demographics and current events, in order to provide strategic advice to the Commissioner and to inform the policy-making process. Act as a liaison with national organizations, regional associations, communities of interest and the central agencies affected by official languages issues.

2. Communications
   Provide strategic communications advice to the Commissioner and undertake communications and outreach activities aimed at the public, parliamentarians, other stakeholders and the media. Receive and manage information requests and provide information to the public on a wide variety of topics related to official languages using its Web site, print and electronic means, as well as media relations.

3. Parliamentary Relations
   Provide ongoing support to the Commissioner, as an officer of Parliament, in his dealings with parliamentarians and parliamentary committees. Examine relevant bills in order to ensure that they reflect linguistic duality, and intervene if the need arises.

Overall Performance

First strategic priority: Federal institutions and other organizations subject to the *Official Languages Act* respect and promote the equality of English and French.

Strategic results:

1.1 Services of equal quality are available in English and French.

1.2 Measures are taken to establish a workplace that is conducive to the effective use of English and French as languages of work.

Program Activity: Compliance Assurance

Based on investigations, report cards, audits and proactive and preventive interventions, the Commissioner has observed that the implementation of the Act has reached a plateau and there are still systemic problems. The Office of the Commissioner has observed, amongst others, shortcomings in terms of language of work (Part V of the Act). Given that the establishment of a bilingual workplace within an institution has a direct impact on the institution's level of compliance with respect to its obligations derived from other sections of the Act, the Commissioner recommended in his 2007–2008 annual report that deputy heads of all federal institutions take concrete steps, by December 31, 2008, to create a work environment that is more conducive to the use of both English and French by employees in designated bilingual regions.

Investigations

The Commissioner works with federal institutions and other organizations subject to the *Official Languages Act* to encourage them to fulfill their obligations. As Canada's linguistic ombudsman, the Commissioner handles complaints regarding the Act that the public, including federal public servants, file in their own name or on behalf of a group or community. The Office of the Commissioner determines whether a complaint is admissible, in other words, whether it involves an obligation set out in the Act, whether it involves an institution subject to the Act or whether it involves a specific incident. The Commissioner investigates admissible complaints to determine whether they are founded and to find permanent solutions.

In 2007–2008, the Office of the Commissioner received 884 complaints of which 634 were admissible and subsequently investigated. Of these complaints, 68% dealt with language of service (Part IV), 18% with language of work (Part V), 6% with promotion of English and French (Part VII), 6% with the language requirements of federal public service positions (Part XI, section 91) and 2% with equitable participation (Part VI). The 634 complaints involved 86 institutions, but over half of them targeted 10 institutions (see 2007–2008 annual report). In 2006–2007, the number of complaints received was 999. Of these, 118 dealt with Part VII of the Act (promotion of English and French) and were filed in response to Government of Canada budget cuts.

➲ **Result:** The investigations helped identify which institutions require greater effort to comply with the Act and more information on their obligations under the Act. The Commissioner's recommendations give the institutions an opportunity to implement corrective measures.

Performance measurement

The Commissioner assesses the performance of federal institutions through report cards that identify their strengths and weaknesses in complying with the Act. This enables senior managers of these institutions to take specific measures to improve their performance and achieve better results. The report cards guide decisions on the choice of institutions for audits. The five factors examined during the report card process are the following: program management, service to the public, language of work, equitable participation and the development of official language minority communities and the promotion of linguistic duality.

In 2007–2008, the Office of the Commissioner added Air Canada to its list of institutions assessed to better understand the compliance issues that have resulted in the high number of complaints against it.

The criteria for supporting the development of official language minority communities and promoting linguistic duality have also been changed to better reflect the spirit of the amendments made to the Act by Parliament in 2005.

➲ **Result:** The Office of the Commissioner produced 38 report cards for 2007–2008. The annual report contains a summary of the information in these report cards.

Audits and follow-ups

When the risk is high and there are systemic problems, the Commissioner carries out his ombudsman role by conducting audits. Some institutions are audited because of specific problems raised in the performance report cards or a high number of complaints. To maintain an ongoing dialogue with these institutions, the Office of the Commissioner works with them to fulfill their obligations and obtain firm commitments to implement the necessary corrective and preventive measures. According to the Office of the Commissioner's external audit policy, audits are followed up 18 to 24 months after the report is published in order to assess the progress made in implementing the recommendations.

The audit of the Halifax International Airport Authority began in 2007–2008. It deals with official languages program management, especially senior management's commitment, the current infrastructure, and control measures supporting the program.

➲ **Progress:** The final report will be submitted in 2008–2009.

The Environment Canada audit dealt with service to the public, particularly bilingual meteorological services provided through the Meteorological Service of Canada's automated telephone system. The audit found that Environment Canada has the internal structure to provide services in both official languages. However, recent observations on telephone services brought to light some serious shortcomings in terms of adequate services and active offer.

➲ **Result:** The eight preliminary recommendations made by the Commissioner have assisted Environment Canada in developing an action plan. A final audit report should be released in fall 2008.

In response to worrying results on the Agriculture and Agri-Food Canada report card in terms of service to the public, the Commissioner conducted an audit.

➲ **Result:** The Commissioner made eight preliminary recommendations on major shortcomings and weaknesses in bilingual service, especially in western Canada. The Department developed an action plan to implement the recommendations. The Office of the Commissioner plans to publish its final report in fall 2008.

The Commissioner followed up on three audits from 2005. These follow-ups involved the Canada Border Services Agency, the Public Works and Government Services Canada (PWGSC), and the Community Futures Development Corporations (CFDC) and the Community Business Development Corporations (CBDCs).

The follow-up with the Canada Border Services Agency dealt with service to the public at various border crossings and attempted to determine how well the institution had implemented the Office of the Commissioner's 12 recommendations.

➲ **Result:** The recommendations made by the Commissioner in 2005 assisted the Canada Border Services Agency in establishing an action plan and measurable objectives for 10 of the 12 recommendations. The Commissioner encourages the institution to continue its efforts towards full implementation of the recommendations.

The Commissioner also followed up with PWGSC regarding internal management of the official languages program.

➲ **Result:** PWGSC responded to the 12 recommendations the Commissioner made in 2005 by implementing eight of them and basing management of its official languages program on results.

The follow-up of the CFDCs and the CBDCs dealt with service to the public and promotion of English and French. Since the CFDCs and CBDCs provide services on behalf of four institutions that are subject to the Act (Western Canada Economic Diversification, Atlantic Canada Opportunities Agency, Economic Development Agency of Canada and Industry Canada [Fednor]), these institutions must ensure that companies and corporations provide bilingual services and take into account official language communities.

➲ **Result:** Overall, the four organizations have implemented the majority of the recommendations (68%), but in some cases part of the work has yet to be completed.

Preventive and proactive measures

The Commissioner continued to intervene with federal institutions to prevent problems and encourage them to better fulfill their obligations. Since the beginning of the Commissioner's mandate, this preventive and proactive intervention method has been part of his overall approach to his ombudsman role in order to establish more effective working relationships with institutions and obtain more tangible results while protecting the language rights of Canadians. The Commissioner is continuing with this approach, leading to action on several fronts, including finding innovative solutions to numerous long-standing complaints, developing strategies for institutions where there are systemic problems and a better dialogue with all the institutions.

Preventive interventions bring situations to an institution's attention and prevent violations of the Act. In particular, a model memorandum of agreement was developed and discussions were

initiated with certain institutions to negotiate agreements and strengthen commitments. The Office of the Commissioner also intervened proactively in response to issues raised in the media, to prevent any complaint from being filed. These interventions are increasingly integral to the Office of the Commissioner's compliance tools.

For example, in the past year, the Commissioner learned that the panels installed on the Canadian National Vimy Memorial before the events of the 90th anniversary of the battle of Vimy Ridge contained errors in French. The Commissioner quickly intervened with Veterans Affairs Canada. The Department removed the panels to correct them and avoid having one of the two official languages perceived as inferior to the other, especially in a context recalling Canada's contribution to history.

➲ **Result:** Following the Commissioner's intervention, the Department developed a procedures manual for communications needs and reviewed its requirements in terms of the quality control of translations.

The Commissioner and his management met with executives from various institutions to make them aware of their obligations under the Act and thus ensure greater compliance. These meetings included the Canada Border Services Agency and the Greater Toronto Airport Authority. The Office of the Commissioner made presentations to various networks, namely the Departmental Advisory Committee on Official Languages and the Crown Corporations Advisory Committee on Official Languages.

➲ **Result:** The Commissioner and his management have made these organizations more aware of their obligations under the Act and of the steps taken by the Office of the Commissioner in the context of its renewed ombudsman role.

Employees of the Office of the Commissioner developed and gave training and information sessions to ensure that requirements and responsibilities under the Act are well understood by federal institutions, other organizations subject to the Act and communities. They addressed various parts of the Act, reviewed training packages for these organizations and emphasized language of work and active offer.

Legal affairs

The Commissioner intervenes before the courts when other methods fail to produce results or when a case raises important legal issues on the interpretation of the public's language rights or the obligations of federal institutions. Moreover, when institutions do not take the necessary measures to follow up on the Commissioner's recommendations, complainants sometimes seek legal remedy. In 2007–2008, the Commissioner intervened in four cases to advance linguistic duality in Canadian society.

***CALDECH*:** In June 2007, the Supreme Court of Canada accepted the application for leave to appeal the decision of the Federal Court of Appeal in *CALDECH* (November 17, 2006) and the Commissioner's application to be a co-appellant. Furthermore, in August 2007, following a joint request from CALDECH and the Commissioner, the Supreme Court formulated the following constitutional question: "Do subsection 20(1) of the Charter and Part IV of the *Official Languages Act*, interpreted in light of the equality principle set out in subsection 16(1) of the Charter, require Industry Canada to provide services of equal quality in both official languages?"

➲ **Progress:** The Commissioner submitted his written and oral argument as co-appellant before the Supreme Court of Canada. This case will enable the Supreme Court to define the legal scope of the principle of substantive equality and to determine the linguistic obligations of federal institutions in terms of service delivery under subsection 20(1) of the Charter and Part IV of the Act. The decision will be handed down in 2008–2009.

***SOCIÉTÉ DES ACADIENS ET ACADIENNES DU NOUVEAU-BRUNSWICK*:** In October 2007, the Commissioner intervened before the Supreme Court of Canada in this case involving a complaint that a Royal Canadian Mounted Police (RCMP) officer assigned to Woodstock, New Brunswick was unable to speak to her in French when he apprehended her. The Commissioner argued that all RCMP detachments are required to offer their services in both official languages throughout New Brunswick. The Commissioner found it necessary to intervene in this case because of its consequences for the New Brunswick Francophone community, but also because of its impact on the constitutional language rights of all Francophones in Canada.

➲ **Result:** The Supreme Court of Canada clarified the language rights of citizens of New Brunswick by confirming that all RCMP detachments are required to provide provincial police services in both official languages throughout the province. The Court also specified that the RCMP is subject to subsection 20(1) of the Charter and to the resulting federal language policy when carrying out its provincial and territorial police functions.

***VIA RAIL*:** Five complainants filed an application before the Federal Court of Canada, alleging essentially that VIA Rail violated section 91 of the Act, which requires objectivity in determining the language criteria of designated bilingual positions. The application also raises important questions regarding the Federal Court's statutory jurisdiction to hear applications filed under Part X of the Act.

➲ **Progress:** In summer 2007, the parties completed the procedural steps, and the Commissioner filed his written argument to the Federal Court in September. The Commissioner's argument deals mainly with the nature and scope of the complaint resolution mechanism set out by the legislator in the *Official Languages Act*, including the right to apply for remedy to the Federal Court pursuant to Part X of the Act. The hearing is scheduled to take place in Winnipeg in April 2009.

***LAVOIE*:** In May 2007, the Commissioner appeared before the Federal Court to provide details on the process followed by the Office of the Commissioner in investigations into the plaintiff's complaints.

➲ **Result:** In November 2007, the Federal Court dismissed the application for judicial review and confirming the findings of the Office of the Commissioner's investigation report and finding that it had respected the principles of procedural fairness in its investigation. The Court also recognized the criteria for assessing equitable participation used by the Office of the Commissioner.

Program Activity: Policy and Communications

Federal public servants' awareness

The Office of the Commissioner's regional offices play an important role with respect to federal institutions, including federal councils and interdepartmental networks of official language

coordinators. They determine key elements for accomplishing the goals of the Act, and intervene preventively and proactively to achieve better results for Canadians. Examples of these activities include the following:

In the West – Employees from regional offices made presentations to the Pacific Federal Council, the Pacific Federal Council Official Languages Committee, the Alberta Federal Council and the Alberta Federal Council Official Languages Committee on the Office of the Commissioner's observations in the 2006–2007 annual report.

➲ **Result:** The Office of the Commissioner provided ongoing support and strategic advice to over 70 federal organizations to ensure that linguistic duality remains central to decisions on policies, programs and activities.

In Manitoba and Saskatchewan – The Office of the Commissioner organized training sessions (in English and French) for *Official Languages Act* coordinators and their managers. The training consisted of a learning session on Parts IV and VII of the Act and a review of the performance report cards supported by six case studies to encourage participant discussion, increase their knowledge and make them aware of the Act.

➲ **Result:** Over 80 participants (middle and senior managers from 40 departments and agencies) had the opportunity to improve their knowledge of the Act and better grasp the value of their leadership qualities thanks to this learning session.

In Atlantic Canada – The Office of the Commissioner helped coordinate Official Languages Week, which was held January 28 to February 1 with the theme "Linguistic Duality: A Treasure Before our Eyes." It was an excellent opportunity to promote a workplace respectful of both official languages. A video was produced to promote linguistic duality, featuring members of the New Brunswick Federal Council as key leaders in this area. A provincial tour on linguistic duality was also organized, visiting 10 cities across the province.

➲ **Result:** This tour gave more than 90 federal employees, especially those from regions considered remote, the opportunity to familiarize themselves with best practices in workplace linguistic duality.

In Quebec – In January 2008, the Commissioner spoke at a meeting of the Quebec Federal Council. He took this opportunity to highlight certain issues faced by federal institutions, including public service renewal, service to the public, active offer and language of work. The Commissioner emphasized the importance of continuing the *Action Plan for Official Languages* and the responsibility of federal institutions to help develop official language minority communities.

➲ **Result:** The Federal Council Official Languages Committee presented its action plan and promised to review it in light of the Commissioner's statements. Linguistic duality is now fully integrated into the Quebec Federal Council, and the participants are better able to inform their respective institutions.

Also in Quebec – Representatives from the Office of the Commissioner met with key senior federal public service leaders to discuss the participation of Anglophones (employee recruitment and retention). The focus of the discussion was to look at ways to resolve the long-standing issue of the under-representation of English-speaking employees in the federal public service in Quebec and opportunities presented by the public service renewal initiative.

➲ **Result**: The action plan developed by the Quebec Federal Council's Public Service Renewal Committee includes strategies for managers to create an environment respectful of linguistic duality as well recruitment strategies for increasing the number of English-speaking employees.

In the National Capital Region – On April 10, 2007, the Commissioner appeared before the Network of Departmental Official Languages Champions to speak about the importance of its leaders in creating a workplace that is respectful of both official languages. He expressed his opinion on the language training offered to federal employees which, in its new form, is a challenge for the departments to administer.

➲ **Result:** This exercise gave the Commissioner the opportunity to make senior management aware of the importance of language training, active offer, improved services, enhanced language of work, community development, and promoting official languages.

Research

During the period in question, the Office of the Commissioner ordered the following study:

Horizontal Management of Official Languages (March 2008)

In its May 2007 report on the impact of the relocation of federal institutions' head offices, the Standing Senate Committee on Official Languages asked the Commissioner to examine and make recommendations on the horizontal management of official languages. The Commissioner decided to ask Donald J. Savoie, an expert in the field, to assess the current official languages management structure within the federal administration and to provide advice on how to ensure appropriate coordination.

➲ **Result:** The Commissioner addressed horizontal governance in his 2007–2008 annual report. It contains the following three recommendations on how to improve the horizontal management of official languages:

- That the Prime Minister:
  - create an ad hoc committee of ministers, chaired by the Minister for Official Languages, to oversee the full implementation of the new action plan and language requirements within all federal institutions;
  - ensure Cabinet, supported by the Official Languages Secretariat, reviews official languages matters at least once a year;
  - ensure the Official Languages Secretariat is given the authority it needs to fulfill a horizontal coordination role in order to implement the *Official Languages Act* in its entirety.
- That the Clerk of the Privy Council ensure deputy ministers' annual performance reviews include efforts to implement the *Official Languages Act* in its entirety, especially Part VII.
- That the Minister for Official Languages give the Official Languages Secretariat the mandate of reviewing the official languages accountability and reporting requirements to simplify the process and, above all, strengthen the focus on results.

Parliamentary relations

As an officer of Parliament, the Commissioner works closely with parliamentarians and various parliamentary committees to ensure the three main objectives of the Act are met. The Commissioner made the following interventions in the 2007–2008 fiscal year:

In the context of the release of the 2006–2007 annual report, the Commissioner appeared before the House of Commons Standing Committee on Official Languages (June 7, 2007) and the Standing Senate Committee on Official Languages (June 4, 2007) to present his conclusions.

➲ **Result:** The Commissioner explained to parliamentarians and Canadians in general the results of the previous year's work and his observations. The Commissioner presented five recommendations. The annual report was covered in Canadian media (print, radio, television, the Internet) on 346 occasions. Articles and commentaries on the annual report were printed in newspapers with a total distribution of 8,823,000 copies. In terms of radio and television, reports and commentaries were aired during program segments whose total listening audience, based on data compiled by audience rating firms, is estimated at 11,771,000. Throughout this report, whenever the scope of media coverage is referred to, this measurement of total media exposure is used.

On May 3 and November 27, 2007, the Commissioner explained his position on Bill C-13 (previously known as C-23) to the House of Commons Standing Committee on Justice and Human Rights and the Standing Senate Committee on Legal and Constitutional Affairs. He specifically addressed the proposed amendments to sections 530 and 530.1 of the *Criminal Code*, which guarantee the language rights of the accused. The Commissioner expressed his support for this bill, which enhances the current language rights of the accused, and suggested two changes to clarify some provisions, including one that allows the courts to order bilingual proceedings.

➲ **Result:** The bill received royal assent on May 29, 2008. It reflects the Commissioner's proposed changes in part.

On November 27 and December 3, 2007, before the House of Commons Standing Committee on Official Languages and the Standing Senate Committee on Official Languages, the Commissioner gave an overview of the first year of his seven-year term, and discussed his priorities for fiscal year 2007–2008.

On January 31, 2008, before the House of Commons Standing Committee on Official Languages, the Commissioner presented his assessment of the *Action Plan for Official Languages* (2003–2008). He explained to parliamentarians the four components that should be included in the next Action Plan: promotion of linguistic duality, second-language learning, community development and public service renewal.

Second strategic priority: The vitality of official language minority communities in Canada is enhanced in sectors affecting the communities' development.

Strategic outcomes:

2.1 Federal institutions and other organizations subject to the *Official Languages Act* consider the needs of official language minority communities in the development and implementation of their strategic plans, policies and programs and are accountable for measures taken and results achieved.

2.2 The federal government encourages and supports provincial and territorial governments to undertake measures to enhance the vitality of official language minority communities.

Program Activity: Compliance Assurance

It should be noted that a number of interventions by the Commissioner and his office reported under the first strategic priority also apply to the second and third strategic priorities outlined in this report.

Investigations

The Office of the Commissioner conducted an investigation after 118 complaints were filed regarding the federal government's decisions regarding the 2006 expenditure review. These complaints were made pursuant to Part VII of the Act, which deals with the advancement of English and French. The Office of the Commissioner sent a preliminary report to the complainants and institutions in May 2007, and the final investigation report followed in October 2007. In February 2008, the Office of the Commissioner followed up on three recommendations after the implementation deadline. The government reaffirmed its commitment to fulfilling its obligations pursuant to Part VII of the Act, but did not comment on the recommended corrective measures.

➲ **Result:** In his 2007-2008 annual report, the Commissioner recommended "that the Secretary of the Treasury Board of Canada demonstrate, by December 31, 2008, that the Secretariat (the lead federal institution for expenditure review) has taken the necessary steps to ensure expenditure and similar reviews within the federal government are designed and conducted in full compliance with the commitments, duties and roles prescribed in Part VII of the *Official Languages Act*."

Legal affairs

In December 2007, the Commissioner intervened in the case of the Fédération des communautés francophones et acadienne vs. the Government of Canada. This court remedy dealt with the government's decision to eliminate the Court Challenges Program, and the Federal Court heard the case in Fredericton in February 2008. This was the Court's first opportunity to rule on the scope of federal institutions' language obligations under Part VII of the amended Act. The Commissioner pointed out that Part VII requires every federal institution subject to the Act to not only take positive measures to support and assist official language minority community development, but also to enhance the vitality of these communities.

➲ **Result:** The case was ultimately settled out of court, and the settlement provided that a new language rights defence program would be set up to partially replace the Court Challenges

Program. The Government of Canada announced this settlement on June 19, 2008. This was a positive outcome for all official language minority communities across Canada.

In November 2007, the Commissioner appeared as an intervener before the Court of Appeal of the Northwest Territories (NWT) in *FÉDÉRATION FRANCO-TÉNOISE*. The Commissioner emphasized the need to rule on the application of the Charter in the NWT to determine the responsibility of the Government of Canada as well as the scope of the NWT government's obligations.

➲ **Result:** In June 2008, the Court of Appeal validated the order issued by the Supreme Court of the NWT against the NWT government. However, the Court of Appeal limited the interpretation of rights while taking into account the nature, urgency and confidentiality of the services requested. The Court also found that the Supreme Court of the NWT had not committed any errors by not ruling on the federal government's responsibility, because the evidence clearly demonstrated that the NWT government had not fulfilled its obligations under the Northwest Territories *Official Languages Act*. The parties, and the Commissioner, are currently studying the repercussions of this decision.

Performance measurement

In the report cards for federal institutions, the development of official language minority communities and promotion of linguistic duality account for 25% of the overall rating. For these criteria, the Commissioner determines whether institutions take development of official language minority communities and promotion of linguistic duality into account in their strategic planning and their policy and program development, as well as whether they have taken positive measures in this regard.

➲ **Result:** Federal institutions have made progress in fulfilling these obligations. However, as in the past, measures to promote linguistic duality are still unsatisfactory. Some institutions do not even take these obligations into account. The annual report provides detailed results.

Program Activity: Policy and Communications

Research

The Commissioner published three studies during the period in question:

Vitality Indicators for Official Language Minority Communities 1: Francophones in Urban Settings – Halifax, October 2007; Winnipeg, October 2007; Sudbury, November 2007

This study identifies a number of vitality indicators in four sectors of activity (immigration, health care, community governance and access to government services). The objectives of this action research were the following: to highlight success factors and best practices related to vitality in the selected communities and sectors; to identify useful and valid vitality indicators for other official language communities; to offer vitality evaluation tools into which these indicators could be included; and to inform government institutions and communities of the relevance of working toward an ongoing, detailed and informative evaluation of vitality. The study outlines a process and work tools to help communities set their development activity priorities and to

provide information to federal institutions. This study is an action research project that draws on the May 2006 study entitled *A Sharper View: Evaluating the Vitality of Official Language Communities*.

➲ **Result:** The vitality indicators study showed that governments are responsible for supporting official language minority communities in defining their goals and evaluating progress. The study also outlines methods to help Francophone communities measure their vitality. This study on three communities was the subject of 26 reports in the Canadian media and reached an estimated audience of 2,234,000. It attracted the attention of community members and government representatives, and made communities and public authorities aware of community priorities and potential actions. Nationally, the Office of the Commissioner presented the studies to Canadian Heritage employees in October 2007. This presentation made public servants aware of local community development efforts and identified courses of action for other official language communities.

In Sudbury, the launch of the study, attended by 50 people and the local media, prompted the community to initiate a strategic planning project (estates general). In Winnipeg, the Office of the Commissioner held a discussion with 53 participants on how to follow up on the study. The planning currently underway is based on this information. In Halifax, more than 150 people were at the study launch. The local English-language media picked up the news and increased the community's visibility.

Federal Government Support for the Arts and Culture in Official Language Minority Communities (March 2008)

The purpose of the study was to determine whether the federal government's measures to promote the arts and culture in official language minority communities are adequate and contribute to their vitality, and whether the communities receive an equitable share of the funding allocated to cultural programming. A section of the study dealt with the specific challenges and obstacles that artists in official language minority communities are facing. In the study, the Commissioner observed that despite the federal government's efforts, it still does not have a long-term vision for supporting artists and arts and culture organizations.

➲ **Result:** The Commissioner formulated 17 recommendations for Canadian Heritage and federal arts and culture funding agencies. The study was the subject of 56 reports in the Canadian media and reached an estimated audience of 1,070,000. It was warmly received by the English Language Arts Network (ELAN) in Quebec and the Fédération culturelle canadienne-française, which publicly supported the study's conclusions.

- The *Roadmap for Canada's Linguistic Duality*, a new action plan for official languages implemented in June 2008, takes arts and culture into account.

In January 2008, the Symposium on Official Languages Research Issues was organized through a partnership involving Canadian Heritage, Statistics Canada, Health Canada, Citizenship and Immigration Canada, Industry Canada, the Canadian Institute for Research on Linguistic Minorities and the Office of the Commissioner of Official Languages. While also providing a networking opportunity, the symposium helped 150 participants objectively review the current state of official languages research in Canada and identify avenues for making research in this field more relevant. One of the longer term goals is to increase the use of policy and community development research.

➲ **Result:** The symposium focused on official languages research needs and practices rather than findings. Feedback on this event was very positive, and some general observations were made: the state of research varies greatly depending on the area of community activity; and tripartite partnerships need to be established to ensure that governments, universities and communities participate in research on official languages. Six avenues of action were also identified.

During the symposium, the Commissioner presented the study *The Role of Canadian Federal Research Funding Agencies in the Promotion of Official Languages*. This study reports on how federal research funding agencies are meeting their responsibilities toward researchers who work in the language of the minority, who study official languages issues or who work in an institution in a minority community. The study identifies some of the challenges that researchers face, as well as funding agency best practices. The agencies participated in bilateral meetings to discuss the main findings and recommendations.

➲ **Result:** The Commissioner formulated nine recommendations, eight of which were addressed to federal research funding agencies, and one to the Canada Research Chairs Program. The study was the subject of 93 reports in the Canadian media, including a very favourable editorial in *Le Droit*, and reached an estimated audience of 3,372,000. As early as February 2008, one agency submitted its new official languages action plan to the Commissioner.

Interventions with the Government of Canada and other organizations

The Government of Canada's *Action Plan for Official Languages* was closely monitored. On several occasions, the Commissioner urged the government to follow up on the Plan, including during his appearance before the House of Commons Standing Committee on Official Languages on November 27, 2007 (accompanied by a news release) and the Standing Senate Committee on Official Languages on December 3, 2007, during many interviews and during a second appearance before the House of Commons Standing Committee on Official Languages on January 31, 2008. In December 2007, the government commissioned Bernard Lord to lead a national consultation. In a meeting with Mr. Lord, the Commissioner discussed priorities for the future plan, including support for the arts and culture, the promotion of linguistic duality and measures to help the public service provide high-quality service in both official languages and create a workplace that respects linguistic duality.

➲ **Result:** The Government of Canada announced the *Roadmap for Canada's Linguistic Duality* as a follow up to the 2003–2008 *Action Plan for Official Languages*. The Roadmap renews funding for most initiatives in the Action Plan, and includes new funding for the arts and culture and immigration sectors. However, the Commissioner criticized the glaring lack of initiatives to support bilingualism as part of public service renewal within the federal administration.

The Office of the Commissioner monitored Canadian Radio-television and Telecommunications Commission (CRTC) hearings and decisions pertaining to official languages issues. The Commissioner intervened with the CRTC to emphasize that any reforms to the Canadian Television Fund should continue to support French-language television production in minority communities.

➲ **Progress:** The Commissioner will closely monitor decisions to be made by the Minister of Canadian Heritage in fall 2008.

Awareness of official language communities

The Office of the Commissioner's regional offices have a close relationship with official language communities, serving as bridge-builders between regional federal institutions, associations and communities, to ensure that institutions take community needs into account in the development and implementation of policies, programs and strategic planning. Since Part VII of the Act was amended, federal institutions have been required to take positive measures to support the development of official language minority communities. Regional offices act as a liaison by meeting with institutions and giving them information on their obligations. The Commissioner's regional offices carried out the following initiatives:

In Quebec – The Office of the Commissioner attended the 2008 conference entitled *Community Revitalization: Trends and Opportunities for the English-Speaking Communities of Quebec* held in Montréal on February 29 and March 1 and 2, 2008. The Commissioner addressed the 200 representatives and guests from the Anglophone community, as well as federal and provincial government representatives.

➲ **Result:** The Commissioner shared his vision of the future for Anglophone communities in Quebec with those in attendance.

The Office of the Commissioner actively assisted the Federal Coordination Committee for celebrations associated with the 400th anniversary of Québec City, in which 50 federal public service employees were involved.

➲ **Result:** The active involvement and presence of the Office of the Commissioner contributed to an enhanced sensitivity to linguistic duality and the inclusion of both of Canada's minority language communities in the activities planned.

In Ontario – The Office of the Commissioner sat on the cultural diversity committee of the conference of the Association canadienne d'éducation de langue française (ACELF). In late September 2007, the Commissioner gave a speech at the ACELF annual conference in Toronto, in which he emphasized the importance that official language communities take ethnic and cultural diversity into account in the education system and in community development.

➲ **Result:** The Commissioner's comments were received warmly by the 700 participants, including Francophone community education leaders. The ACELF prepared a vision paper on cultural diversity, which was distributed to its members.

In October 2007, the Office of the Commissioner participated in the organizing committee of the Symposium on Official Languages, organized by the Assemblée de la francophonie de l'Ontario (AFO), with financial support from Canadian Heritage. This symposium attracted 180 participants.

➲ **Result:** During this event, the roles, responsibilities and operations of Canada's Office of the Commissioner of Official Languages were clarified with respect to those of Ontario's new Office of the French Language Services Commissioner.

In Atlantic Canada – The Office of the Commissioner attended the first Governmental Community Forum organized by the Comité de développement des ressources francophones (CDRF), a three-party committee that promotes community economic development and the vitality of Prince Edward Island's Acadian community. Employees from the Commissioner's office set up a booth at this event, and learned about issues and priorities in the province's Francophone and Acadian community. More than 80 participants from 40 community organizations and 20 federal and provincial departments took part in the Forum. In addition to expressing its needs, the Société Saint-Thomas-d'Aquin recommended positive measures that government institutions can take to meet their needs. The society used the same approach for specific issues.

➲ **Result:** The community shared this effective proactive approach with representatives of the Forum de concertation des organismes acadiens du Nouveau-Brunswick.

In the National Capital Region – The Office of the Commissioner helped plan the Sommet des communautés francophones et acadiennes (FCFA), which was held in Ottawa from June 1 to 3, 2007. The Commissioner gave a speech to over 800 participants on June 2.

➲ **Result:** The Office of the Commissioner helped develop a shared vision for Francophone community development and enhanced its networks and knowledge of the challenges facing Francophone communities.

Intervention with the Government of Nunavut

The Office of the Commissioner participated in the Government of Nunavut's consultations on two draft bills that were tabled in June 2007 and that deal with official languages and protection of Inuit languages. These bills aim to develop a new language policy to make English, French and Inuit the official languages of the territory. The Commissioner explained his position on the official languages bill in a letter to the Minister of Official Languages.

➲ **Progress:** The *Official Languages Act* of Nunavut was adopted by the Nunavut Legislative Assembly on June 4, 2008.

In November 2007, the Government of Nunavut tabled a bill on education. The Commissioner sent the committee chair his comments and suggestions on how to enhance the bill in light of the constitutional rights set out in section 23 of the *Canadian Charter of Rights and Freedoms*.

➲ **Progress:** The bill is still being studied, and the Commissioner continues to monitor this issue.

Third strategic priority: The equality of English and French is recognized and fostered as a value in an increasingly diverse Canadian society.

Strategic results:

3.1 Federal institutions and other organizations subject to the Act integrate linguistic duality into the development and implementation of their policies and programs.

3.2 There is sustained public support for linguistic duality as a value in Canadian society.

Program Activity: Compliance Assurance

Audit and follow-up

Follow-up – Canadian Tourism Commission

In 2005, the Office of the Commissioner audited the Canadian Tourism Commission's compliance with its obligations to promote linguistic duality. In 2007, a follow-up assessment was made on the implementation of eight recommendations and on the organization's promotion of English and French in Canadian society and Canada's bilingual character abroad.

➲ **Result:** The audit enabled the organization to progress in the implementation of all the recommendations.

Program Activity: Policy and Communications

Research

The Commissioner published these follow-up reports during the period in question:

Follow-up to the study Doorway to the World: Linguistic Duality in Canada's International Relations (November 2007)

In 2004, the Office of the Commissioner published a study on linguistic duality in Canada's international relations. It dealt with Canada's bilingual identity in international policy and the federal government's major programs and activities in this area. The study stressed that linguistic duality constitutes a defining characteristic of Canada's international identity and focused on four federal departments that carry out activities at the international level: Foreign Affairs Canada, International Trade Canada, Canadian Heritage and Industry Canada. The Office of the Commissioner followed up to determine the extent to which the departments involved had implemented the 29 recommendations of the 2004 study.

➲ **Result:** The follow-up revealed that 10 recommendations had been implemented, 14 were partially implemented and 5 recommendations had not been implemented at all. The Commissioner issued a new series of recommendations and set deadlines for the three departments concerned. The follow-up was the subject of nine reports in the Canadian media and reached an audience of 54,611.

Two other studies were undertaken during the year and will continue into 2008–2009:

Second-language learning programs across the country promote linguistic duality, since they contribute to dialogue, understanding and respect between the two linguistic groups and foster Canadians' full participation in society. The Commissioner notes that there are very few incentives to encourage young Canadians to continue to enrol in French second-language programs after high school. Statistics from the latest census confirm that the rate of bilingualism among youth starts to drop after the age of 19.

In cooperation with the Association of Universities and Colleges of Canada, the Office of the Commissioner therefore took the initiative to begin a study on second-language learning

opportunities at Canadian universities. The purpose of the study is to gather information on second-language learning opportunities available to students pursuing university studies and preparing their careers.

The second study evaluates the ability of the 2010 Vancouver Olympics to fully reflect Canada's linguistic duality. As a preventive measure, the Office of the Commissioner is determining how the Vancouver Organizing Committee for the 2010 Olympic and Paralympic Games plans to meet the Government of Canada's official languages requirements. The Commissioner appeared before the House of Commons Standing Committee on Official Languages and brought the matter to committee members' attention. Although the study does not cover the broadcasting of the Games in both official languages, the Commissioner continues to monitor this issue closely and has met with key stakeholders.

For several years, the Office of the Commissioner has been looking for ways to better understand how the Canadian public perceives linguistic duality and how this perception affects federal policy in the current context of growing cultural diversity. Given Canada's increasingly diverse, urban and multicultural nature, linguistic duality must be considered a tool to bring together all Canadians so that everyone can participate and contribute fully to Canadian society.

In October 2007, the Office of the Commissioner held a discussion forum on the perspectives of Canadians of diverse backgrounds on linguistic duality. More than 50 people attended. The forum brought to light participants' willingness and eagerness to discuss this topic, as well as their understanding of linguistic duality as a basic value in Canadian society. Many participants expressed the importance of finding new ways to establish links between various communities, both at the local and national levels. Learning a second language is a good example of this.

- **Progress:** The Office of the Commissioner is continuing to examine this issue and to discuss it with its new partners in the hopes of creating an intervention strategy that encourages the government to develop and implement policies and programs that increasingly focus on the relationship between cultural diversity and linguistic duality. A similar activity will be held in Vancouver in 2008-2009.

In November 2007, the Office of the Commissioner worked with the Society for Educational Visits and Exchanges in Canada (SEVEC) to organize a discussion forum called "Living and Learning in a Bilingual Canada." About 50 people, mostly high school students, took part in the activity. Young people from all provinces and territories, accompanied by their second-language teachers, met to discuss their vision of a bilingual Canada and to identify ways of better integrating linguistic duality into their daily lives.

- **Result:** The participants recognized the economic and cultural importance of bilingualism and made recommendations for improving life and learning in a bilingual Canada. SEVEC also organized a second part to this forum, which involved regional meetings.

Promotion of linguistic duality

Although promotion and education activities are discussed under the third strategic priority, these activities also support the first and second priorities.

The Office of the Commissioner helped organize two Canadian moot court competitions: the Laskin Moot Court Competition and the Ottawa-Moncton Cup. Participants debated issues related to Part VII of the Act and access to French-language legal services in the Yukon.

➲ **Result:** Law students and jurists (including lawyers, judges and law professors) increased their awareness of language rights, especially those related to recent changes made to Part VII of the Act.

The Commissioner addresses Canadians directly when he speaks at public forums and to the media. In 2007–2008, the Commissioner gave 154 interviews, and the Office of the Commissioner was mentioned 1,966 times in the Canadian media. The Commissioner also gave 75 speeches at events both in Canada and abroad. He has addressed academics, immersion and minority-language teachers, official language minority community leaders, public servants, parliamentary committees and other groups, in essence, a total of about 13,000 people. The Office of the Commissioner also published 18 news releases. See http://www.ocol-clo.gc.ca/html/communiques_releases_e.php.

➲ **Result:** The Commissioner has positioned himself as a major player in the news. Given his role as a bridge-builder, he is the public personality mentioned most often by both English- and French-language media in Canada in relation to linguistic duality. The media often turn to the Commissioner to provide non-partisan comments and to give his expert opinion on the Canadian language framework.

In the past year, the Office of the Commissioner responded to close to 800 requests for information by telephone and in writing on the application of the *Official Languages Act* and related topics. The Office of the Commissioner also set up 22 information booths aimed at reaching out to certain target groups. More than 900 people visited these booths.

➲ **Result:** The Canadian public, parliamentarians and public servants have a better understanding of the *Official Languages Act*, the Office of the Commissioner's mandate and Canada's official languages program. The public is more aware of the equal status of both languages and of linguistic duality as a fundamental Canadian value.

The Office of the Commissioner developed new promotional products for the public, including a poster promoting second-language learning and everyday office items with messages in both official languages. The Office of the Commissioner also reviewed the content of its Web site, redesigned the layout and navigation, and added links to events and news articles. The new promotional products will be handed out at the Office of the Commissioner's information booth as part of the 400th anniversary of Québec City during the summer of 2008.

The Office of the Commissioner is always looking for innovative ways to promote linguistic duality. *Beyond Words*, published three times a year, is a new e-newsletter on official languages in Canada. Since fall 2007, it has covered various topics of current interest related to official languages. Regular features include "Focus on a Community," "Under Study," "Languages in the World" and "Speaker's Corner." Articles in *Beyond Words* are written to meet specific needs.

➲ **Result:** The Canadian public, parliamentarians and public servants have a better understanding of the *Official Languages Act*, the Office of the Commissioner's mandate and Canada's official languages program. The public is more aware of the equal status of both languages and of linguistic duality as a fundamental Canadian value. The number of people who have signed up online already exceeds 900.

On April 16, 2007, the Commissioner spoke at a conference organized by the Association for Canadian Studies to mark the 25th anniversary of the *Canadian Charter of Rights and Freedoms*. More than 200 people were present.

To highlight this 25th anniversary, the Office of the Commissioner produced a video on the Charter in which young people from across Canada talk about their vision of linguistic duality, addressing such topics as their origins, the protection of language rights, bilingualism, cultural diversity, culture and the future of the two official languages in Canada.

➲ **Result:** The Commissioner used the opportunity to stress that Canada's language policies are based on the rights and values of Canadians. The video was so well received that Alberta and Ontario are considering including it in their school curriculum and their instructional material.

Fourth strategic priority: The Office of the Commissioner of Official Languages develops and maintains an exemplary workplace and an effective and efficient management.

Strategic results:

4.1 A knowledge-based environment, where sound, clear leadership prevails, is being encouraged.

4.2 Risk management is entrenched into practices that are part of modern management.

Through a working group established over two years ago, officers of Parliament exchange information on best practices and lessons learned. They examine different approaches to guard the integrity of their role and independence from the government. The Commissioner's independence is ensured by a legislative mandate and exemption from certain government controls.

The Office of the Commissioner participated actively in the review of the pilot project of the House of Commons Advisory Panel on the Funding of Officers of Parliament. This review found the pilot project to be a success, that it achieved its primary goal of reducing the perception of conflict of interest, that it consolidated the independence of officers of Parliament and that it clarified the role of Parliament while ensuring that the government fulfills its responsibility of sound management of public funds.

➲ **Progress:** A recommendation that the Advisory Panel be continued was made to the Treasury Board.

The Office of the Commissioner has developed a three-year strategic human resources management plan, which supports one of the organization's strategic priorities, namely staff growth and renewal. It is intended to mitigate one of the issues in the Office of the Commissioner's risk profile: employee retention and succession. The three-year plan consists of four human resources priorities and a variety of strategies. These priorities are the following: employment equity, new graduate recruitment, succession planning and employee training and development.

➲ **Progress:** Operational planning managers take human resources objectives into account and regularly inform senior management of the results achieved.

To create an enabling work environment where employees are satisfied and motivated, the Office of the Commissioner has developed action plans for each branch and set up an inter-branch working group on horizontal issues. The training set out in the comprehensive action plan was offered to employees. The action plans take into account the results of the 2005 Public Service Employee Survey.

➲ **Result:** Employees of the Office of the Commissioner are better equipped than before, benefit from ongoing support from management and have access to training in a timely manner.

Providing a workplace that is conducive to professional development and the integration of new employees is one of the Office of the Commissioner's priorities. To do this, the Young Professionals Network was created in the past year, and is enjoying great success. The Network has five goals: supporting the Office of the Commissioner's priorities and mandate, providing development opportunities, sharing best practices, creating networking opportunities and providing ongoing support to management. The Network will continue its activities in 2008–2009 and will be evaluated.

In addition, developing individual learning plans is a priority in terms of the Office of the Commissioner's employee development. The following are a few examples of training taken during this period:

- Client-centred organization (offered by the École nationale d'administration publique);
- Clear and effective communication and communication skills to better prepare employees to handle complaints using alternate dispute resolution;
- Workplace harassment prevention;
- The essentials of managing in the public service;
- Training on financial forecasts;
- Human resources management and research and intervention methods;
- The *Access to Information Act* and its application for officers of Parliament.

As mentioned above, in his capacity as Canada's linguistic ombudsman, the Commissioner focuses on a culture of cooperation in his interventions with institutions and other interlocutors. In order to better support him, a new team was set up to deal with prevention and strategic analysis, by focusing on new approaches. An internal committee on the ombudsman role was created. It deals with horizontal work approaches, and discusses new ways for the Commissioner to maximize his ombudsman role in a proactive and strategic manner. An external advisory committee on the ombudsman role, representing the various partnerships established by the Office of the Commissioner, was also formed to guide the organization in this process and provide the expertise necessary to carry out the planned reforms.

The Office of the Commissioner continued its knowledge-management activities. It developed guidelines to support employees in information management. An information management/information technology (IM/IT) awareness campaign was also organized to present new updated tools to address more targeted IM issues and meet the organization's growing needs.

➲ **Progress:** An extended needs analysis made it possible to develop a five-year IM/IT strategic plan. The objectives of this plan are ongoing viability of our systems and planning the investments necessary to support the organization's development.

Since April 1, 2007, the Office of the Commissioner has been subject to the *Access to Information Act* and *Privacy Act*. It thus established an access to information unit that responds to all requests in a timely manner. The Office of the Commissioner received 24 access to information requests and two requests under the *Privacy Act*.

For the fifth consecutive year, the Office of the Commissioner received an unqualified opinion on its financial statements from the Office of the Auditor General of Canada following the audit of the financial statements for 2007-2008.

As part of the Office of the Commissioner's modern management practices, and in order to promote ethics-centred management practices, the Internal Audit Function and Internal Audit Committee were established this year and are operational.

SECTION III – SUPPLEMENTARY INFORMATION

Office of the Commissioner Link to Government of Canada Outcomes

(in thousands of dollars)

Strategic outcome: Compliance with and respect for the *Official Languages Act* by federal institutions and other organizations subject to the Act.				
	Actual Expenditures 2007–2008			**Alignment to Government of Canada Outcome Area**
Program activity title	**Budgetary**	**Non budgetary**	**Total**	
Compliance Assurance	9,217	-	9,217	A diverse society that promotes linguistic duality and social inclusion
Policy and Communications	11,129	-	11,129	

Table 1: Comparison of Planned to Actual Spending (including Full-Time Equivalents)

(in thousands of dollars)

	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	2007-2008			
			Main Estimates	Planned Spending	Total Authorities	Actual Spending
Compliance Assurance	8,173	9,015	8,954	8,958	9,731	9,217
Policy and Communications	9,629	10,817	10,260	10,274	11,426	11,129
Total	**17,802**	**19,832**	**19,214**	**19,232**	**21,157**	**20,346**
Less: Non-Respendable Revenue	-	3	N/A	-	N/A	-
Plus: Cost of Services Received Without Charge	2,647	2,790	N/A	2,645	N/A	2,691
Total Expenditures by the Office of the Commissioner	**20,449**	**22,619**	**N/A**	**21,877**	**N/A**	**23,037**
Full-Time Equivalents	**150**	**154**	**N/A**	**167**	**N/A**	**151**

Table 2: Voted and Statutory Items

(in thousands of dollars)

Voted or Statutory Item	Truncated Vote or Statutory Wording	2007-2008			
		Main Estimates	Planned Spending	Total Authorities	Actual Spending
20	Program expenditures	17,085	17,100	19,191	18,384
(S)	Contributions to employee benefit plans	2,129	2,132	1,962	1,962
(S)	Crown assets surplus	-	-	4	-
	Total	**19,214**	**19,232**	**21,157**	**20,346**

Table 3: User Fees

- The Office of the Commissioner of Official Languages has been subject to the *Access to Information Act* since April 1, 2007. The table on User Fees can be found on the Treasury Board Secretariat's Web site at the following address: http://www.tbs-sct.gc.ca/dpr-rmr/2007-2008/index-eng.asp

Table 4: Response to Parliamentary Committees

Standing Senate Committee on Official Languages

- The information can be found on the Treasury Board Secretariat's Web site at the following address: http://www.tbs-sct.gc.ca/dpr-rmr/2007-2008/index-eng.asp

Table 5: Internal Audits and Evaluations

- The Office of the Commissioner of Official Languages did not conduct internal audits or evaluations during 2007-2008.

Table 6: Travel Policy

The table on the Travel Policy can be found on the Treasury Board Secretariat's Web site at the following address: http://www.tbs-sct.gc.ca/dpr-rmr/2007-2008/index-eng.asp

Table 7: Financial Statements

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Management Responsibility for Financial Statements

Responsibility for the integrity and objectivity of the accompanying financial statements of the Office of the Commissioner of Official Languages (Office) for the year ended March 31, 2008 and all information contained in this report rests with the Office's management. These financial statements have been prepared by management in accordance with accounting policies issued by the Treasury Board of Canada Secretariat, which are consistent with Canadian generally accepted accounting principles for the public sector, and year-end instructions issued by the Office of the Comptroller General.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Office's financial transactions. Financial information submitted to the Public Accounts of Canada and included in the Office's Departmental Performance Report is consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are in accordance with the *Financial Administration Act*, are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Office.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statements.

Graham Fraser
Commissioner of Official Languages

Lise Cloutier
Senior Financial Officer
Assistant Commissioner
Corporate Services

Ottawa, Canada
July 18, 2008

AUDITOR'S REPORT

To the Speaker of the House of Commons and the Speaker of the Senate

I have audited the statement of financial position of the Office of the Commissioner of Official Languages as at March 31, 2008 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Office's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Office as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Office that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Financial Administration Act* and regulations and the *Official Languages Act*.

John Wiersema, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 18, 2008

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Statement of Financial Position
At March 31

	2008	2007
Assets		
Financial assets		
Cash	$ 3,900	$ 3,178
Due from the Consolidated Revenue Fund	2,087,033	2,572,716
Accounts receivable from other government departments and agencies	228,985	377,494
Total financial assets	2,319,918	2,953,388
Non-financial assets		
Prepaid expenses	1,000	4,203
Tangible capital assets (Note 4)	2,457,068	2,531,710
Total non-financial assets	2,458,068	2,535,913
TOTAL	**$ 4,777,986**	**$ 5,489,301**
Liabilities		
Accounts payable and accrued liabilities	$ 2,238,598	$ 2,975,944
Provision for vacation pay and compensatory leave	686,692	689,101
Employee severance benefits (Note 5)	2,476,496	2,296,273
Total liabilities	5,401,786	5,961,318
Equity of Canada	(623,800)	(472,017)
TOTAL	**$ 4,777,986**	**$ 5,489,301**

Contingent liabilities (Note 8)
Contractual obligations (Note 9)

The accompanying notes form an integral part of these financial statements.

Graham Fraser
Commissioner of Official Languages

Lise Cloutier
Senior Financial Officer
Assistant Commissioner Corporate Services

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Statement of Operations
For the year ended March 31

	2008			2007
Operating Expenses	**Compliance Assurance**	**Policy and Communications**	**Total**	
Salaries and employee benefits	$ 7,239,714	$ 7,614,214	$ 14,853,928	$ 14,167,568
Professional and special services	1,576,136	2,531,224	4,107,360	3,448,165
Accommodation	711,350	1,023,650	1,735,000	1,770,000
Transportation and telecommunications	435,786	632,398	1,068,184	886,167
Amortization of tangible capital assets	308,144	443,426	751,570	486,938
Communication and printing	4,808	257,567	262,375	171,391
Utilities, materials and supplies	93,208	145,044	238,252	278,060
Rentals of photocopiers and other items	42,489	75,395	117,884	114,510
Repairs and maintenance	30,014	45,062	75,076	73,748
Other	967	876	1,843	3,255
Net cost of operations	**$ 10,442,616**	**$ 12,768,856**	**$ 23,211,472**	**$ 21,399,802**

The accompanying notes form an integral part of these financial statements.

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Statement of Equity of Canada
For the year ended March 31

	2008	2007
Equity of Canada, beginning of the year	$ (472,017)	$ (1,635,429)
Net cost of operations	(23,211,472)	(21,399,802)
Net cash provided by Government	20,854,372	18,529,913
Change in due from the Consolidated Revenue Fund	(485,683)	1,243,301
Services provided without charge by other government departments (Note 7)	2,691,000	2,790,000
Equity of Canada, end of the year	**$ (623,800)**	**$ (472,017)**

The accompanying notes form an integral part of these financial statements

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Statement of Cash Flow
For the year ended March 31

	2008	2007
Operating activities		
Net cost of operations	$ 23,211,472	$ 21,399,802
Non-cash items:		
Amortization of tangible capital assets	(751,570)	(486,938)
Gain on disposal of tangible capital assets	---	2,808
Services provided without charge by other government departments (Note 7)	(2,691,000)	(2,790,000)
Variation in Statement of Financial Position:		
Decrease (Increase) in liabilities	559,532	(1,358,747)
Increase (Decrease) in accounts receivable	(148,509)	215,392
Increase (Decrease) in prepaid expenses	(3,203)	(5,445)
Cash used by operating activities	20,176,722	16,976,872
Capital investment activities		
Acquisitions of tangible capital assets	676,928	1,556,097
Proceeds from disposal of tangible capital assets	---	(2,808)
Cash used by capital investment activities	676,928	1,553,289
Financing activities		
Net cash provided by Government of Canada	(20,854,372)	(18,529,913)
Net Cash Used	(722)	248
Cash, beginning of year	3,178	3,426
Cash, end of year	**$ 3,900**	**$ 3,178**

The accompanying notes form an integral part of these financial statements.

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Notes to the Financial Statements
For the year ended March 31, 2008

1. Authority and Objectives

The Parliament of Canada adopted the first *Official Languages Act* in 1969. This *Act* provided that English and French would henceforth have "equality of status and equal rights and privileges as to their use in all the institutions of the Parliament and Government of Canada."

A new *Official Languages Act* came into force in 1988 and was amended on November 25, 2005. The *Act* sets out three basic objectives of the Government of Canada:

a) ensure respect for English and French as official languages of Canada, and ensure equality of status and equal rights and privileges as to their use in all federal institutions;

b) set out the powers, duties and functions of federal institutions with respect to the official languages of Canada;

c) support the development of English and French linguistic minority communities and generally advance the equality of status and use of the English and French languages within Canadian society.

The Office of the Commissioner of Official Languages (Office), which serves the public from its offices in Ottawa and its five regional offices, supports the Commissioner of Official Languages in fulfilling his mandate. The mandate of the Commissioner consists of taking all necessary measures to ensure recognition of the status of each of the official languages and compliance with the letter and the spirit of the *Official Languages Act* in the administration of the affairs of federal institutions, including any of their activities relating to the advancement of English and French in Canadian society.

The Office is named in Schedule I.1 of the *Financial Administration Act* (FAA) and is funded through annual appropriations.

The Commissioner of Official Languages is appointed after approval of the appointment by resolution of the Senate and the House of Commons for a seven-year term (renewable). The Commissioner reports directly to Parliament.

2. Significant Accounting Policies

a) Basis of presentation

These financial statements have been prepared on an accrual basis of accounting in accordance with accounting policies issued by the Treasury Board of Canada Secretariat, which are consistent with Canadian generally accepted accounting principles for the public sector, and year-end instructions issued by the Office of the Comptroller General.

b) Parliamentary appropriations

The Office is funded through annual parliamentary appropriations. Appropriations provided to the Office do not parallel financial reporting according to Canadian generally accepted accounting principles for the public sector. They are based in a large part on cash flow requirements. Consequently, items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides information regarding the source and disposition of these authorities and provides a high-level reconciliation between the two bases of reporting.

c) Net cash provided by Government

The Office operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Office is deposited to the CRF and all cash disbursements made by the Office are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

d) Due from the Consolidated Revenue Fund

Due from the CRF represents amounts of cash that the Office is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

e) Accounts Receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

f) Tangible capital assets

The Office records as capital assets all expenses providing multi year benefits and having an initial cost of $1,000 or more. Similar items under $1,000 are expensed in the Statement of Operations.

Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset Class	Amortization Period
Machinery and equipment	5 years
Informatics hardware	4 years
Furniture	5 years
Informatics software	3 years
Motor vehicles	7 years
Leasehold improvements	Term of the lease

g) Employee future benefits

i. Vacation pay and compensatory leave

Employee vacation pay and compensatory leave are expensed as the benefit accrues to employees under their respective terms of employment. The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and compensatory leave benefits accruing to employees. Employee vacation-pay liabilities payable on cessation of employment represent obligations of the Office that are normally funded through future years' appropriations.

ii. Employee severance benefits

Employees are entitled to severance benefits, as provided for under labour contracts and conditions of employment. The cost of these benefits is accrued as employees render the services necessary to earn them. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

iii. Contributions to pension plan

The Office's eligible employees participate in the Public Service Pension Plan, a multi-employer plan administered by the Government of Canada. The Office's contributions reflect the full cost as employer. This amount is currently based on a multiple of an employee's contribution and may change over time depending on the experience of the Plan. The Office's contributions are expensed during the year in which the services are rendered and represent the total pension obligation of the Office. The Office is not currently required to make contributions with respect to any actuarial deficiencies of the Public Service Pension Plan.

iv. Other benefits

The Government of Canada sponsors a variety of other benefit plans, which cover the employees of the Office. These include health care, dental and insurance plans for which no costs are charged to the Office. In these cases, an estimated cost is recorded as an operating expense under the item "Services provided without charge by other government departments". The Government of Canada also sponsors workers' compensation benefits available across Canada. The Office is charged for its share of the annual benefit payments incurred under this Plan. These amounts represent the Office's contribution to the Plan and they are recorded by the Office as an expense in the period incurred. As a participant, the Office has no other obligation to any of these plans in addition to its annual contributions.

h) Services provided without charge by other government departments and agencies

Services provided without charge by other government departments and agencies are recorded as operating expenses at their estimated cost. A corresponding amount is reported in the Statement of Equity of Canada.

i) Contingent liabilities

Contingent liabilities are potential liabilities, which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

j) Measurement uncertainty

Preparing financial statements in accordance with Treasury Board policies, which are consistent with Canadian generally accepted accounting principles for the public sector, and year-end instructions issued by the Office of the Comptroller General requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. Actual results could differ significantly from these estimates. The most significant items where estimates are used are in determining the expected useful life of capital assets and in determining employee severance benefits. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Parliamentary Appropriations

The Office receives most of its funding through annual Parliamentary appropriations. Items recognized in the Statement of Operations and the Statement of Financial Position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the Office has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

a) Reconciliation of net cost of operations to current year appropriations used

	2008	2007
Net cost of operations	$ 23,211,472	$ 21,399,802
Add or Less: Items affecting net cost of operations but not affecting appropriations		
Amortization of tangible capital assets	(751,570)	(486,938)
Services provided without charge by other government departments	(2,691,000)	(2,790,000)
Revenue not available for spending	180	8,117
Change in vacation pay and compensatory leave	2,409	81,259
Change in employee severance benefits	(180,223)	43,052
Other adjustments	77,428	16,563
	19,668,696	18,271,855
Add : Items not affecting net cost of operations but affecting appropriations		
Prepaid expenses	---	4,203
Tangible capital asset acquisitions	676,928	1,556,097
Current year appropriations used	**$ 20,345,624**	**$ 19,832,155**

b) Reconciliation of appropriations provided to current year appropriations used

	2008	2007
Total Operating Vote	$ 19,191,090	$ 18,042,950
Statutory Vote	1,962,335	1,900,849
Spending of proceeds from the disposal of surplus Crown assets	3,864	3,163
Less :		
Lapsed appropriations	(810,677)	(111,931)
Available for use in subsequent years	(988)	(2,876)
Current year appropriations used	**$ 20,345,624**	**$ 19,832,155**

c) Reconciliation of net cash provided by Government to current year appropriations used

	2008	2007
Net cash provided by Government	$ 20,854,372	$ 18,529,913
Revenue not available for spending	180	8,117
Change in accounts receivable and cash	147,787	(215,144)
Change in accounts payable and accrued liabilities	(737,346)	1,483,058
Other adjustments	80,631	26,211
Current year appropriations used	**$ 20,345,624**	**$ 19,832,155**

4. Tangible Capital Assets

Cost	March 31, 2007	Additions	Disposals	March 31, 2008
Machinery and equipment	$ 442,786	$ 3,889	---	$ 446,675
Informatics hardware	2,488,318	355,936	---	2,844,254
Furniture	918,889	33,308	---	952,197
Informatics software	495,396	2,142	---	497,538
Motor vehicles	30,630	---	---	30,630
Leasehold improvements	953,940	281,653	---	1,235,593
	$ 5,329,959	$ 676,928	---	$ 6,006,887

Accumulated amortization	March 31, 2007	Amortization	Disposals	March 31, 2008
Machinery and equipment	$ 207,458	$ 67,475	---	$ 274,933
Informatics hardware	1,275,916	379,036	---	1,654,952
Furniture	539,666	145,614	---	685,280
Informatics software	412,044	34,409	---	446,453
Motor vehicles	729	4,376	---	5,105
Leasehold improvements	362,436	120,660	---	483,096
	$ 2,798,249	$ 751,570	---	$ 3,549,819

Net Book Value	March 31, 2007	March 31, 2008
Machinery and equipment	$ 235,328	$ 171,742
Informatics hardware	1,212,402	1,189,302
Furniture	379,223	266,917
Informatics software	83,352	51,085
Motor vehicles	29,901	25,525
Leasehold improvements	591,504	752,497
	$ **2,531,710**	$ **2,457,068**

5. Employee Future Benefits

a) Accrued employee severance benefits

The Office provides severance benefits to its employees based on eligibility, years of service and final salary. These severance benefits are not pre-funded. Benefits will be paid from future appropriations. Information about the severance benefits, measured as at March 31, is as follows:

	2008	2007
Accrued benefit obligation, beginning of the year	$ 2,296,273	$ 2,339,325
Expense for the year	531,481	511,169
Benefits paid during the year	(351,258)	(554,221)
Accrued benefit obligation, end of the year	**$ 2,476,496**	**$ 2,296,273**

b) Pension benefits

The Office's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation.

Both the employees and the Office contribute to the cost of the Plan. The 2007-08 expense amounts to $1,430,542 ($1,400,926 in 2006-07), which represents approximately 2.13 times the contributions by employees.

The Office's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

c) Other benefits

The employees of the Office are also covered by workers' compensation benefits across Canada. This plan is managed by Human Resources and Social Development Canada (HRSDC). As plan manager, HRSDC has authority to charge to the Office its share of the annual workers' compensation benefit payments incurred under the plan. These amounts are expensed by the Office and charged to appropriations when the Office becomes liable to HRSDC in the year the amounts are billed.

In April 2002, the death of an employee resulted in the payment of benefits under the workers' compensation death benefit plan. The total cost is expected to be approximately $676,000 and is payable under the plan by the Office to HRSDC, over the 13-year period following the death. The Office's current year expense in relation to this claim amounts to $41,188 ($39,167 in 2007). It is expected that benefits totalling approximately $309,000 will be paid over the next 9 years by the Plan and that the Office in accordance with Treasury Board Policy will pay these amounts, as well as administration fees, to HRSDC. These amounts will be both expensed and charged to appropriations by the Office in the year they are billed by HRSDC.

6. Related Party Transactions

The Office is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Office enters into transactions with these entities in the normal course of business.

During the year, the Office had net expenses of $5,468,305 ($5,838,678 in 2007) from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services provided without charge of $2,691,000 ($2,790,000 in 2007) as described in Note 7.

7. Services Provided Without Charge by Other Government Departments ($ 000)

During the year, the Office received services that were obtained without charge from other government departments and agencies. These are recorded at their estimated costs in the financial statements as follows:

	2008	2007
Public Works and Government Services Canada - accommodation	$ 1,735	$ 1,770
Treasury Board Secretariat - employer's share of insurance premiums	837	918
Office of the Auditor General of Canada - audit services	112	95
Public Works and Government Services Canada - payroll services	7	7
Total	**$ 2,691**	**$ 2,790**

8. Contingent Liabilities

In the normal course of its operations, the Office may become involved in various legal actions. Some of these legal actions may result in actual liabilities when one or more future events occur. To the extent that the future event is likely to occur, and a reasonable estimate of the loss can be made, a liability is accrued and an expense recorded in the financial statements. No contingent liabilities relating to the Office of the Commissioner of Official Languages are recognized in the Office's financial statements for the fiscal year ended March 31, 2008.

9. Contractual Obligations

The Office has commitments arising in the normal course of operations for future years. These obligations include occupancy leases and equipment rental, as well as the obligation for workers' compensation death benefits disclosed in Note 5 c). Significant contractual obligations that can be reasonably estimated are summarized as follows:

Fiscal year	($000)
2008-2009	$113
2009-2010	107
2010-2011	107
2011-2012	107
2012 until 2017	279
Total	**$713**

10. Comparative Figures

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

SECTION IV – OTHER ITEMS OF INTEREST

Publications

Reports

2006–2007 Annual Report (May 2007)
See: http://www.ocol-clo.gc.ca/html/ar_ra_2006_07_e.php

2007–2008 Annual Report (May 2008)
See: http://www.ocol-clo.gc.ca/html/ar_ra_2007_08_e.php

2006–2007 Performance Report (October 2007)
See: http://www.tbs-sct.gc.ca/dpr-rmr/2006-2007/inst/col/col00-eng.asp

2008–2009 Report on Plans and Priorities (March 2008)
See: http://www.tbs-sct.gc.ca/rpp/2008-2009/inst/col/col00-eng.asp

Studies

Vitality Indicators for Official Language Minority Communities 1: Francophones in Urban Settings

- *The Halifax Francophone Community* (October 2007)
- *The Winnipeg Francophone Community* (October 2007)
- *The Sudbury Francophone Community* (November 2007)

See: http://www.ocol-clo.gc.ca/html/stu_etu_sum_som_10_07_e.php

Follow-up to the Study Doorway to the World: Linguistic Duality in Canada's International Relations (November 2007)
See: http://www.ocol-clo.gc.ca/html/stu_etu_112007_p1_e.php

The Role of Canadian Federal Research Funding Agencies in the Promotion of Official Languages (January 2008)
See: http://www.ocol-clo.gc.ca/html/stu_etu_012008_e.php

Federal Government Support for the Arts and Culture in Official Language Minority Communities (March 2008)
See: http://www.ocol-clo.gc.ca/html/stu_etu_032008_e.php

Other publications

Beyond Words (the e-newsletter of the Office of the Commissioner of Official Languages)
See: http://www.officiallanguages.gc.ca/newsletter/

Publications prepared by the Office of the Commissioner are posted on the following Web site: http://www.ocol-clo.gc.ca/html/publications_e.php

News releases and speeches are posted on the Office of the Commissioner's Web site at the following address: http://www.ocol-clo.gc.ca/html/newsroom_nouvelles_e.php

Contact information for headquarters and regional offices

For further information, visit the Office of the Commissioner's Web site at http://www.ocol-clo.gc.ca, or contact one of the following offices:

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Quebec Region
Tel.: 514-283-4996 or 1-800-363-0628
Fax: 514-283-6677

Ontario Region

Toronto	Tel.:	416-973-1903 or 1-800-387-0635
	Fax:	416-973-1906
Sudbury	Tel.:	705-671-4101 or 1-888-272-3704
	Fax:	705-671-3100

Manitoba and Saskatchewan Region

Winnipeg	Tel.:	204-983-2111 or 1-800-665-8731
	Fax:	204-983-7801
Regina	Tel.:	306-780-7866 or 1-800-665-8731
	Fax:	306-780-7896

Alberta, British Columbia, Northwest Territories, Yukon and Nunavut Region

Edmonton	Tel.:	780-495-3111 or 1-800-661-3642
	Fax:	780-495-4094
Vancouver	Tel.:	604-666-5802 or 1-800-661-3642
	Fax:	604-666-5803